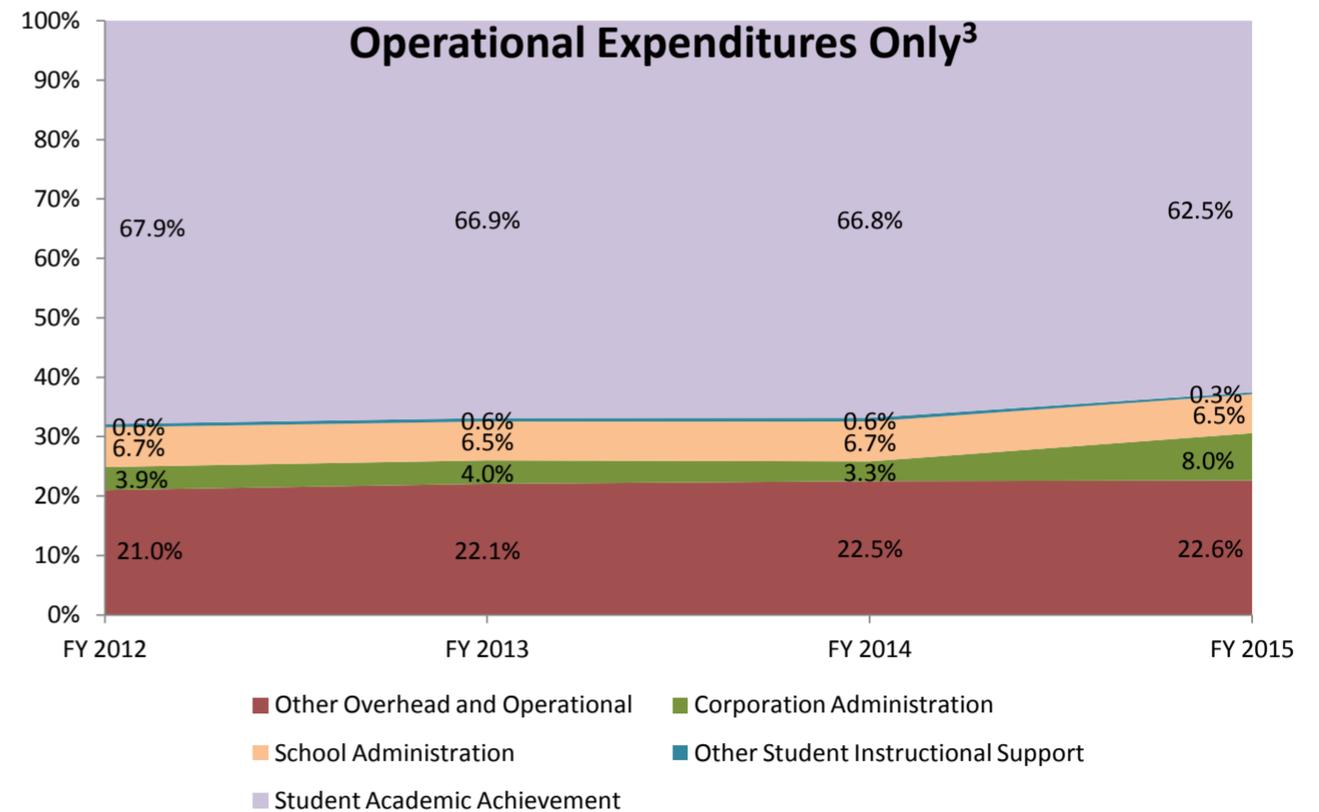
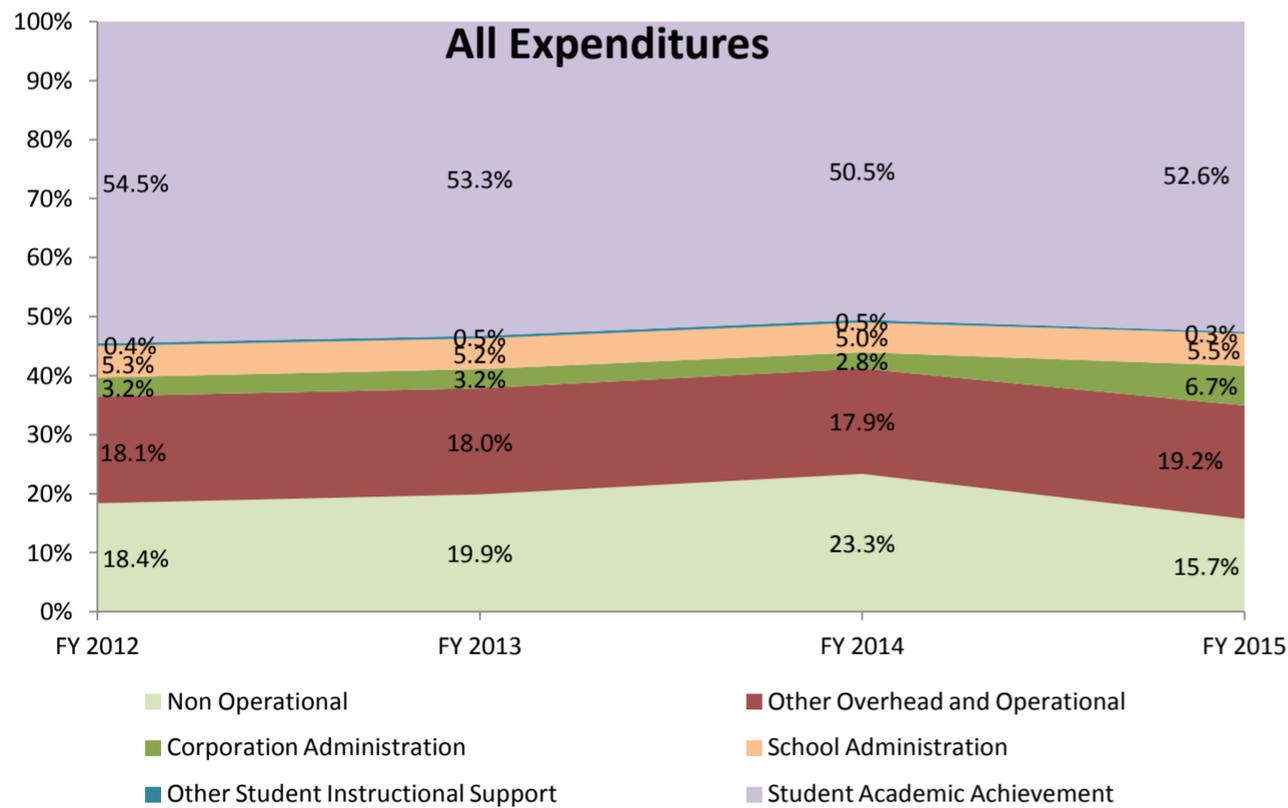


School Corporation Expenditures by Account
Biannual Financial Report Data
Greenwood Community Sch Corp (4245)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$17,842,623	54.9%	\$18,548,001	53.8%	\$19,500,200	54.5%	\$19,555,246	53.3%	\$19,958,038	50.5%	\$18,354,902	52.6%
Student Instructional Support	\$1,709,419	5.3%	\$2,007,387	5.8%	\$2,071,126	5.8%	\$2,071,235	5.6%	\$2,175,279	5.5%	\$2,010,405	5.8%
Total	\$19,552,042	60.2%	\$20,555,388	59.6%	\$21,571,326	60.3%	\$21,626,481	58.9%	\$22,133,317	56.0%	\$20,365,307	58.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,732,074	20.7%	\$7,563,917	21.9%	\$7,622,989	21.3%	\$7,798,537	21.2%	\$8,142,121	20.6%	\$9,058,666	25.9%
Non Operational	\$6,192,516	19.1%	\$6,383,113	18.5%	\$6,572,715	18.4%	\$7,295,914	19.9%	\$9,222,536	23.3%	\$5,487,869	15.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$12,924,590	39.8%	\$13,947,030	40.4%	\$14,195,704	39.7%	\$15,094,451	41.1%	\$17,364,658	44.0%	\$14,546,535	41.7%

Grand Total	\$32,476,632	\$34,502,417	\$35,767,030	\$36,720,932	\$39,497,975	\$34,911,842
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Greenwood Community Sch Corp (4245)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$236,064	\$736,824	\$753,058	NA	219.0%	2.2%				
11100 Regular Programs Elementary	\$4,892,128	\$7,157,100	\$6,440,649	\$6,027,640	23.2%	-15.8%	-6.4%				
11200 Regular Programs Middle/Junior High	\$2,350,114	\$3,337,217	\$3,238,882	\$3,115,888	32.6%	-6.6%	-3.8%				
11300 Regular Programs High School	\$3,516,268	\$4,572,778	\$4,237,497	\$3,460,962	-1.6%	-24.3%	-18.3%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$39,503	\$109,587	\$648,220	\$642,666	1526.9%	486.4%	-0.9%				
11910 Regular Programs Other Regular Programs - Competency Testing	\$109	(\$2,616)	\$750	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$69,551	\$30,984	\$21,922	\$32,003	-54.0%	3.3%	46.0%				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$43,971	\$48,509	\$39,476	NA	-10.2%	-18.6%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$1,350,088	\$1,746,183	\$1,020,373	\$1,030,835	-23.6%	-41.0%	1.0%				
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$0	\$0	\$1,949	\$0	NA	NA	NA				
12350 Special Programs Physical Impairment - Homebound	\$1,625	\$5,048	\$15,157	\$21,015	1193.2%	316.3%	38.6%				
12410 Special Programs Emotional Disabilities - Full Time	\$0	\$0	\$130,880	\$118,320	NA	NA	-9.6%				
12420 Special Programs Emotional Disabilities - All Others	\$0	\$0	\$0	\$4,304	NA	NA	NA				
12510 Special Programs Culturally Different - Communication Disorders	\$15,038	\$37,961	\$19,367	\$19,189	27.6%	-49.5%	-0.9%				
12520 Special Programs Culturally Different - Compensatory	\$0	\$9,660	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$0	\$0	\$1,214,520	\$1,060,175	NA	NA	-12.7%				
12710 Special Programs Equal Opportunity At Risk	\$164,785	\$276,448	\$354,560	\$398,477	141.8%	44.1%	12.4%				
12810 Special Programs Special Education Preschool	\$115,500	\$45,375	\$3,528	\$4,458	-96.1%	-90.2%	26.4%				
12900 Special Programs Other Special Programs	\$27,987	\$18,072	\$2,852	\$915	-96.7%	-94.9%	-67.9%				
14300 Summer School Programs High School	\$8,800	\$23,701	\$15,200	\$27,450	211.9%	15.8%	80.6%				
16100 Remediation Remediation Testing	\$41,216	\$18,086	\$4,232	\$8,728	-78.8%	-51.7%	106.3%				
16200 Remediation Preventive Remediation	\$63,372	\$63,881	\$59,898	\$63,747	0.6%	-0.2%	6.4%				
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$0	\$0	\$1,822	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$299,899	\$185,865	\$326,422	\$317,455	5.9%	70.8%	-2.7%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$352,215	\$178,889	\$529,186	\$450,790	28.0%	152.0%	-14.8%				
17800 Pay. to Other Gov. Units in State Payments to Charter Schools	\$6,956	\$0	\$0	\$0	NA	NA	NA				
17900 Pay. to Other Gov. Units in State Other	\$0	\$1,552	\$798	\$0	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$10,536	\$0	\$0	NA	NA	NA				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$17,445	\$25,617	\$30,433	\$35,466	103.3%	38.4%	16.5%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$108,997	\$64,918	\$113,035	\$69,085	-36.6%	6.4%	-38.9%				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$455	\$0	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$71,912	\$61,570	\$39,990	\$57,126	-20.6%	-7.2%	42.8%				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$241,339	\$234,508	NA	NA	-2.8%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$326,894	\$289,551	\$459,243	\$358,893	9.8%	23.9%	-21.9%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$15,691	\$0	\$0	\$2,274	-85.5%	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$674,402	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$14,530,952	\$18,548,001	\$19,958,038	\$18,354,902	26.3%	-1.0%	-8.0%
Student Instructional Support											
21290 Students Guidance Services - Other Guidance Services	\$0	\$0	\$1,042	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$120,912	\$182,974	\$177,341	\$89,574	-25.9%	-51.0%	-49.5%				
21390 Students Health Services - Other Health Services	\$3,958	\$4,476	\$4,295	\$4,059	2.6%	-9.3%	-5.5%				
21990 Students Other Support Services Students - Other Student Services	\$0	\$760	\$0	\$323	NA	-57.5%	NA				
24100 School Administration Office of The Principal	\$1,239,852	\$1,819,177	\$1,992,600	\$1,916,449	54.6%	5.3%	-3.8%				
Student Instructional Support Total					\$1,364,723	\$2,007,387	\$2,175,279	\$2,010,405	47.3%	0.2%	-7.6%
Overhead and Operational											
23150 General Administration Board of Education - Legal Services	\$18,434	\$27,063	\$21,730	\$27,349	48.4%	1.1%	25.9%				
23160 General Administration Board of Education - Promotion Expenses	\$0	\$3,973	\$4,770	\$2,198	NA	-44.7%	-53.9%				
23190 General Administration Board of Education - Other Governing Body Services	\$14,750	\$17,886	\$15,785	\$15,252	3.4%	-14.7%	-3.4%				
23210 General Administration Executive Administration - Office of The Superintendent	\$606,560	\$934,110	\$948,340	\$959,181	58.1%	2.7%	1.1%				
23220 General Administration Executive Administration - Community Relations	\$25,936	\$16,626	\$372	\$188	-99.3%	-98.9%	-49.6%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Greenwood Community Sch Corp (4245)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
23290 General Administration Executive Administration - Other Executive Admin. Services	\$49,119	\$48,608	(\$119,966)	\$947,787	1829.6%	1849.9%	NA	
25160 Central Services Fiscal Services - Financial Accounting	\$0	\$0	\$0	\$1,525	NA	NA	NA	
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$5,900	\$27	\$0	\$897	-84.8%	3184.5%	NA	
25193 Central Services Fiscal Services - Other - Printed Forms	\$2,005	\$870	\$1,353	\$614	-69.4%	-29.4%	-54.6%	
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$853	\$1,004	\$2,112	NA	147.7%	110.4%	
25199 Central Services Fiscal Services - Other - Other	\$5,030	\$17,944	\$91,929	\$238,327	4638.1%	1228.2%	159.2%	
25400 Central Services Planning, Research, Dev. and Evaluation	\$3,303	\$7,542	\$4,614	\$5,250	58.9%	-30.4%	13.8%	
25750 Central Services Personnel Services - Health Services	\$0	\$1,157	\$2,232	\$1,776	NA	53.5%	-20.4%	
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$116,319	\$121,023	NA	NA	4.0%	
25940 Central Services Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$0	\$0	\$29,000	NA	NA	NA	
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$2,120,087	\$2,868,891	\$3,263,766	\$3,064,352	44.5%	6.8%	-6.1%	
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$555,297	\$608,847	\$279,566	\$473,884	-14.7%	-22.2%	69.5%	
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$255	\$0	\$0	\$0	NA	NA	NA	
26600 Oper. & Maint. of Plant Serv. Security Services	\$3,600	\$400	\$400	\$300	-91.7%	-25.0%	-25.0%	
26700 Oper. & Maint. of Plant Serv. Insurance	\$268,182	\$137,679	\$186,746	\$179,653	-33.0%	30.5%	-3.8%	
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$250	NA	NA	NA	
27010 Student Transportation Service Area Direction	\$85,694	\$180,193	\$226,099	\$211,421	146.7%	17.3%	-6.5%	
27100 Student Transportation Vehicle Operation	\$480,530	\$620,305	\$673,518	\$702,176	46.1%	13.2%	4.3%	
27300 Student Transportation Vehicle Servicing and Maintenance	\$295,519	\$405,076	\$590,322	\$568,246	92.3%	40.3%	-3.7%	
27400 Student Transportation Purchase of School Buses	\$304,318	\$348,710	\$301,120	\$0	NA	NA	NA	
27500 Student Transportation Insurance on Buses	\$40,554	\$30,005	\$31,814	\$31,053	-23.4%	3.5%	-2.4%	
27700 Student Transportation Contracted Transportation Services	\$0	\$0	\$0	\$16,784	NA	NA	NA	
27900 Student Transportation Other Student Transportation Services	\$28,880	\$36,111	\$30,688	\$17,656	-38.9%	-51.1%	-42.5%	
31100 Food Services Operations Service Area Direction	\$0	\$55,626	\$62,516	\$63,199	NA	13.6%	1.1%	
31200 Food Services Operations Food Preparation and Dispensing	\$526,052	\$691,927	\$842,274	\$803,935	52.8%	16.2%	-4.6%	
31400 Food Services Operations Food Purchases	\$552,118	\$502,755	\$563,464	\$571,607	3.5%	13.7%	1.4%	
31900 Food Services Operations Other Food Services	\$66,738	\$733	\$1,346	\$1,673	-97.5%	128.2%	24.2%	
Overhead and Operational Total		\$6,058,860	\$7,563,917	\$8,142,121	\$9,058,666	49.5%	19.8%	11.3%
Non Operational								
33400 Category not Specified Athletic Coaches	\$0	\$270,296	\$241,288	\$246,087	NA	-9.0%	2.0%	
33500 Category not Specified Welfare Activities Services	\$2,676	\$1,465	\$0	\$0	NA	NA	NA	
33990 Other Community Services Other	\$0	\$4,751	\$25,172	\$29,836	NA	528.0%	18.5%	
41000 Category not Specified Land Acquisition and Development	\$21,976	\$173,385	\$78,793	\$127,060	478.2%	-26.7%	61.3%	
43000 Category not Specified Professional Services	\$161,370	\$54,700	\$95,911	\$21,873	-86.4%	-60.0%	-77.2%	
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$967,543	\$1,138,071	\$3,124,410	\$561,561	-42.0%	-50.7%	-82.0%	
45400 Building Acq., Const. and Impr. Sports Facilities	\$160,240	\$2,444	\$180	\$11,430	-92.9%	367.7%	6250.0%	
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$131,831	\$112,167	\$191,498	\$194,968	47.9%	73.8%	1.8%	
46000 Category not Specified Purchase of Moveable Equipment	\$21,911	\$0	\$912,816	(\$38,090)	-273.8%	NA	-104.2%	
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$525,923	\$706,996	\$803,024	\$842,625	60.2%	19.2%	4.9%	
49000 Category not Specified Other Facilities Acq. and Construction	\$104,913	\$52,992	\$15,787	\$22,745	-78.3%	-57.1%	44.1%	
51100 Principal on Debt Bonds	\$0	\$0	\$0	\$200,000	NA	NA	NA	
51600 Principal on Debt Other DLGF Approved Debt	\$680,000	\$500,000	\$370,456	\$0	NA	NA	NA	
52100 Interest on Debt Bonds	\$0	\$0	\$31,750	\$31,750	NA	NA	0.0%	
52200 Interest on Debt Temporary Loans	\$88,925	\$79,801	\$9,051	\$0	NA	NA	NA	
52600 Interest on Debt Other DLGF Approved Debt	\$274,959	\$134,448	\$7,812	\$0	NA	NA	NA	
53100 Lease Rental Buildings-Principal	\$3,050,250	\$3,150,598	\$3,309,485	\$3,230,549	5.9%	2.5%	-2.4%	
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$1,595	\$3,240	NA	NA	103.1%	
60700 Category not Specified Scholarships	\$0	\$1,000	\$3,508	\$2,234	NA	123.4%	-36.3%	
Non Operational Total		\$6,192,516	\$6,383,113	\$9,222,536	\$5,487,869	-11.4%	-14.0%	-40.5%
Prorated by Fund								

School Corporation Expenditures by Account
Biannual Financial Report Data
Greenwood Community Sch Corp (4245)

					Percent Change				
Account			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Academic Achievement	\$115,546	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$13,414	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$73,307	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$907,741	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$101,003	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$227,745	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$2,005,189	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$225,120	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$365,659	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$283,195	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$5,159	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$6,503	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$4,329,582	\$0	\$0	\$0	NA	NA	NA